

	consanguinity than is hereinbefore stated, or shall be a stranger in blood to the person who died possessed as aforesaid, or shall be a body politic or corporate, where the whole amount of said legacy or distributive share of real or personal property shall exceed two thousand dollars and shall not exceed five thousand dollars, the tax shall be at the rate of five dollars for each and every
Proviso: property passing to husband or wife exempt.	hundred dollars of the clear value of such interest: <i>Provided</i> , that all legacies or property passing by will or by laws of this State to husband or wife of the person who died possessed as aforesaid, or for religious, charitable or educational purposes, shall be exempt from tax or duty. Where the amount or value of said
Graduated tax.	property shall exceed the sum of five thousand dollars, but shall
Value from \$5,000 to \$10,000.	not exceed the sum or value of ten thousand dollars, the rates of tax above set forth shall be multiplied by one and one-half; and where the amount or value of said property shall exceed the sum
Value from \$10,000 to \$25,000.	of ten thousand dollars, but shall not exceed the sum of twenty-five thousand dollars, such rates of tax shall be multiplied by two; and where the amount or value of said property shall exceed the sum
Value \$25,000 to \$50,000.	of twenty-five thousand dollars, but shall not exceed the sum of fifty thousand dollars, such rates of tax shall be multiplied by
Value in excess of \$50,000.	two and one-half; and where the amount or value of said property shall exceed the sum of fifty thousand dollars, such rates of tax shall be multiplied by three; but this graduated increase of rate shall only apply to the provisions of subdivision five of this section: <i>Provided</i> , that when property is devised or bequeathed to
Application of graduated increase. Proviso: property passing to trustees.	a trustee for another or others, the rate of such inheritance tax to be paid on such devise or bequest shall be determined by the relationship of the <i>cestui que trust</i> or <i>cestuis que trustent</i> to the testator.
Clerk to certify to corporation commission estates settled without administration.	Sixth. That whenever an estate subject to the tax under this act shall be settled or divided among the heirs at law, legatees or devisees, without the qualification and appointment of a personal representative, the clerk of the Superior Court of the county wherein the estate is situated shall certify the same to the Corporation Commission, and shall also require such heirs at law, legatees or
Sworn report of value of estate.	devisees, to report to him under oath the value of said personal estate, and he shall ascertain the value of the real estate from the
Report of value to corporation commission. Tax to be paid to clerk.	tax returns as aforesaid, and shall report said valuation to the Corporation Commission. The clerk is authorized and required to cite all interested parties to appear before him and make the report herein required and pay to him the amount of the inheritance tax
Clerk to transmit to State treasurer. Allowance to clerk.	due upon said property, and the clerk shall transmit the amount thereof to the State Treasurer, and the clerk shall be allowed three per cent of the tax collected by him from the parties liable for the inheritance tax collected from an estate upon which there is no
Collection by sheriff.	administration. In case payment is not made as required herein, the clerk shall certify to the sheriff the amount of tax due upon such inheritance, and the sheriff shall collect the same as other taxes.